

Index to Volume 6

Title Index

Article Digests, <i>Pamela J. Stephens</i>	94, 173, 278, 364
[The] Assignment of Group Term Life Insurance: Shoals Between Scylla and Charybdis, <i>Henry C. Wolf</i>	301
Compensation and Fringe Benefits: <i>Marcus D. Grayck</i> Corporate Acquisitions: Financial Impact of Defined Plans	76
Revenue Act of 1978 and Discrimination in Fringe Benefits	254
Consolidated Returns: <i>Richard M. Horwood</i> Financing Arrangements—Tax Traps to Avoid	264
Mid-Year Liquidations—A Follow-Up	267
Corporate Reorganizations: <i>Louis S. Freeman</i> Holding Companies—Part I: Section 351 as a Lever to Avoid Restrictions Inherent in Sections 368, 369, 304, and 302	332
Leveraged Buy-Outs: Cash Company and Investment Company Reorganizations	239
Disproportionate Transactions in Subchapter C, <i>Robert Willens</i>	122
Filling the Serbonian Bog With Quicksand—Proposed Sec- tion 355 Regulations Further Obscure Corporate Sep- arations—Part 2, <i>Thomas R. Helfand and Brian D. Lafving</i>	53
Filling the Serbonian Bog With Quicksand—Proposed Sec- tion 355 Regulations Further Obscure Corporate Sep- arations—Part 3, <i>Thomas R. Helfand and Brian D. Lafving</i>	133
International Developments: <i>William C. Gifford</i> Allocations of Gross Sales	158
China: Industrial and Commercial Income Tax Laws and Regulations	258
Creditable Taxes Under Sections 901 and 903	344
Foreign Currency Transactions	83

Foreign Tax Credit	160
Shifting of Income Developments	345
Transfers of Appreciated Property to a Foreign Corporation	160
Transfers of Property From the United States	346
International Developments—Another View: <i>Philip T. Kaplan and Hugh J. Ault</i>	
Federal Republic of Germany: Tax Shelters—Implications for U.S. Persons Taking Part	86
United Kingdom: Tax Loopholes and Retroactive Legislation	90
United States: Taxing the Commercial Traveler	92
Liabilities in Excess of Basis in Corporate Reorganizations—When Should Gain Be Recognized, <i>Bruce D. Steiner</i>	39
More Than You Ever Wanted to Know About the Accumulated Earnings Tax, <i>Noel B. Cunningham</i>	187
Personal Holding Companies: Active vs. Passive Rental Income, <i>Jacob Feldman</i>	316
Recent Cases and Rulings: <i>William T. Hutton</i>	
[On] Aging Collapsible Properties	357
[The] Case of the Indescribable Intangibles	170
[The] Consenting Ex-Shareholder—Can He Manage?	361
[Of] Fiscal Therapy and Deductible Losses	171
Partial Liquidations and Corporate Shareholders	359
[On] Reeves—Boot in a “B”?	167
[The] <i>Uris</i> Case—More Fun With E&P	354
Section 1244: Is the Intent of Congress Finally Achieved? <i>John B. Barrack and William G. Dodge</i>	283
Tax Accounting: <i>Eugene I. Krieger</i>	
Deferred Payment Sales	348
Fair Market Value: Fair to the Taxpayer?	164
Installment Reporting and Taxable Mergers	270
LIFO Developments	269
More on Section 482 vs. Section 311	351
Section 482 Not Applied in Bargain Sale to Parent	163
Tax Accounting—Another View: <i>James E. Power and Francis P. Carolan</i>	
Supreme Court Strikes Down Estimated Inventory Reserves	273

Twice Burned or Twice Blessed—Double Deductions in the Affiliated Corporation Context, <i>William Nathony</i>	3
[The] Use of Stock Warrants, <i>Wayne P. Merkleson</i>	99
Washington Tax Watch: <i>H. Lawrence Fox and James K. Jackson</i>	
Budget	237
Energy Legislation	329
Jones-Conable Depreciation Reform	330
Pollution-Control and Solid-Waste Regulation	238
Revenue Act of 1978	69
Tax Developments to Note in 1979	155
Tax Reform	329
Windfall Profits Tax	235

Author Index

BARRACK, JOHN B. & DODGE, WILLIAM G., <i>Section 1244: Is the Intent of Congress Finally Achieved?</i>	283
CUNNINGHAM, NOEL B., <i>More Than You Ever Wanted to Know About the Accumulated Earnings Tax</i>	187
FELDMAN, JACOB, <i>Personal Holding Companies: Active Versus Passive Rental Income</i>	316
FOX, H. LAWRENCE & JACKSON, JAMES K., <i>Washington Tax Watch:</i>	
Budget	237
Energy Legislation	329
Jones-Conable Depreciation Reform	330
Pollution-Control and Solid-Waste Regulation	238
Revenue Act of 1978	69
Tax Developments to Note in 1979	155
Tax Reform	329
Windfall Profits Tax	235
FREEMAN, LOUIS S., <i>Corporation Reorganizations</i>	
<i>Holding Companies—Part I: Section 351 as a Lever to Avoid Restrictions Inherent in Sections 368, 369, 304, and 302</i>	332
<i>Leveraged Buy-Outs: Cash Company and Investment Company Reorganizations</i>	239

GIFFORD, WILLIAM C., <i>International Developments:</i>	
<i>Allocations of Gross Sales</i>	158
<i>China: Industrial and Commercial Income Tax Laws and Regulations</i>	258
<i>Creditable Taxes Under Sections 901 and 903</i>	344
<i>Foreign Currency Transactions</i>	83
<i>Foreign Tax Credit</i>	160
<i>Shifting of Income Developments</i>	345
<i>Transfers of Appreciated Property to a Foreign Corporation</i>	160
<i>Transfers of Property From the United States</i>	346
GRAYCK, MARCUS D., <i>Compensation and Fringe Benefits:</i>	
<i>Corporate Acquisitions: Financial Impact of Defined Benefits Plans</i>	76
<i>Revenue Act of 1978 and Discrimination in Fringe Benefits</i>	254
HELFAND, THOMAS R. & LAFVING, BRIAN D., <i>Filling the Serbonian Bog With Quicksand—Proposed Section 355 Regulations Further Obscure Corporate Separations—Part 2</i>	
	53
HELFAND, THOMAS R. & LAFVING, BRIAN D., <i>Filling the Serbonian Bog With Quicksand—Proposed Section 355 Regulations Further Obscure Corporate Separations—Part 3</i>	
	133
HORWOOD, RICHARD M., <i>Consolidated Returns:</i>	
<i>Financing Arrangements—Tax Traps to Avoid</i>	264
<i>Mid-Year Liquidations—A Follow-up</i>	267
HUTTON, WILLIAM T., <i>Recent Cases and Rulings:</i>	
[On] <i>Aging Collapsible Properties</i>	357
[The] <i>Case of the Indescribable Intangibles</i>	170
[The] <i>Consenting Ex-Shareholder—Can He Manage?</i> ..	361
[Of] <i>Fiscal Therapy and Deductible Losses</i>	171
<i>Partial Liquidations and Corporate Shareholders</i>	359
[On] <i>Reeves—Boot in a "B"?</i>	167
[The] <i>Uris Case—More Fun With E&P</i>	354
KAPLAN, PHILIP T. & AULT, HUGH J. <i>International Developments—Another View:</i>	
<i>Federal Republic of Germany: Tax Shelters—Implications for U.S. Persons Taking Part</i>	86
<i>United Kingdom: Tax Loopholes and Retroactive Legislation</i>	90

<i>United States: Taxing the Commercial Traveler</i>	92
KRIEGER, EUGENE I., <i>Tax Accounting:</i>	
<i>Deferred Payment Sales</i>	348
<i>Fair Market Value: Fair to the Taxpayer?</i>	164
<i>Installment Reporting and Taxable Mergers</i>	270
<i>LIFO Developments</i>	269
<i>More on Section 482 vs. Section 311</i>	351
<i>Section 482 Not Applied in Bargain Sale to Parent</i>	163
MERKLESON, WAYNE P., <i>The Use of Stock Warrants</i>	99
NATBONY, WILLIAM, <i>Twice Burned or Twice Blessed—</i>	
<i>Double Deductions in the Affiliated Corporation Context</i>	3
POWER, JAMES E. & CAROLAN, FRANCIS P., <i>Tax Account-</i>	
<i>ing—Another View:</i>	
<i>Supreme Court Strikes Down Estimated Inventory Re-</i>	
<i>serves</i>	273
STEINER, BRUCE D., <i>Liabilities in Excess of Basis in Cor-</i>	
<i>porate Reorganizations—When Should Gain Be Recog-</i>	
<i>nized?</i>	39
STEPHENS, PAMELA J., <i>Article Digests</i>	94, 173,
	278, 364
WILLENS, ROBERT, <i>Disproportionate Transactions in Sub-</i>	
<i>chapter C</i>	122
WOLF, HENRY C., <i>The Assignment of Group Term Life In-</i>	
<i>surance: Shoals Between Scylla and Charybdis</i>	301

Index to Book Reviews

Federal Income Taxation of Corporations and Shareholders, <i>Boris I. Bittker and James S. Eustice</i> , 4th edition, re- viewed by Donald C. Alexander	367
International Business Transactions Tax and Legal Hand- book, <i>William P. Streng</i> , reviewed by Robert S. Rendell	182